

# IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**Applicant(s):** William W. Feng, et al.  
**Title:** Method and system for numerically simulating foam-like material  
in finite element analysis  
**Serial No.:** 10/783,562  
**Confirmation No.:** 7548  
**Filing Date:** 03/19/2004  
**Examiner:** Juan Carlos Ochoa  
**Group Art Unit:** 2123  
**Docket No:** LSTC-004  
**Customer No:** 37804

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February 27, 2007

Mail Stop: Non-Fee Amendments  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

## **Response to Non-Final Office Action**

Dear Sir:

In response to the Non-Final Office Action (OA) mailed November 29, 2006.  
Please amend the above identified application as follows:

**Listing of CLAIMS** begin on page 2 of this paper

**REMARKS** begin on page 7 of this paper.